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Iran Said to Prepare Attack

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Special to The New York Times

WASHINGTON, March 2 — United States military analysts said today that Iran had moved artillery, tanks and aircraft into attack positions for what could become the largest offensive of its war with Iraq.

The analysts said the Iranian force, consisting of 400,000 troops assembled in staging areas in mountains to the east of the Iran-Iraq border would be

ready to begin the drive within the next | cepts of radio and telephone transmisthree or four days.

On the other side, the analysts said, Iraqi forces estimated at 250,000 troops appear to be ready. While they are outnumbered, they have the advantage of fortified positions.

Iraq Gains Confidence

The analysts said Iraqi troops also appeared to have gained confidence through losses they have inflicted on poorly trained Iranian assault troops in the smaller-scale attacks of the last two weeks.

As for the Iraqi communiqués of Thursday that said Iragi forces had sunk seven Iranian ships, military officers here said United States intelligence had not been able to confirm that such actions had taken place

The officers declined to discuss the sources of information that go into intelligence assessments. In the past such sources have included satellite photographs, pictures from high altisions.

More information comes from radar surveillance by American Awacs airborne warning and control system aircraft on duty in Saudi Arabia. A small amount of intelligence comes from radar surveillance by United States warships in the Persian Gulf.

The military analysts said the Iranian Air Force, which recovered from the revolution that brought Ayatollah Ruhollah Khomeini to power, has since deteriorated because of the lack of spare parts. They estimated that four aircraft are needed to keep one flying.

They estimated that Iran had fewer than 20 operational fighter planes. The lack of spare parts, caused by a cutoff of nearly all outside supplies for about a year, had also depleted the number of tanks and artillery guns Iran would be able to throw into the battle.

On the other side, they said, the Iraqis appeared able to repel any Iranian tude reconnaissance planes, and inter-attack and to muster a counterattack.